

## REMARKS

After entry of this amendment, claims 126–129, 133–134, 140–143, 159–170, 177–182, 188–197, 200, 204, 208–232, 234–235, and 239, and 242–244 will be pending. Claims 1–125, 130–132, 135–139, 144–158, 171–176, 183–187, 198–199, 201–203, 205–207, 233, 236–238, and 240–241 have been previously cancelled, claims 126, 128–129, and 179 are currently amended, and new claims 242–244 are added. Basis for the claim amendments and new claims may be found, for example, in previously filed claims, in Figures 11A – 11F and related text, and on page 12, lines 17 – page 13, line 4. Applicants submit that no new matter has been introduced by these amendments.

Applicants note with appreciation that the Examiner has allowed claims 133, 134, 140–143, 159–170, 177–178, 181–182, 188–197, 200, 204, 208–232, 234–235, and 239.

Applicants also note with appreciation that the Examiner has indicated that claim 129 would be allowable if rewritten in independent form. Applicants have rewritten claim 129 in independent form.

### Claim rejections under 35 U.S.C. §102

Claims 126–128, 179, and 180 are rejected under 35 U.S.C. §102(e) as directly anticipated by Chu et al., U.S. Patent No. 5,963,817 (“Chu”). Chu describes a method for forming buried oxide regions below a single crystal semiconductor layer. Epitaxial layers with different oxidation rates are formed on a substrate, and a mask 24 of, e.g., silicon nitride is defined over the epitaxial layers. Mask 24 may also be another material that is slow or resistant to oxidation or a material which is already an oxide. *See* abstract and column 2, lines 19–58. Chu does not disclose a mask formed from a semiconductor material, as recited in amended independent claims 126, 128, and 179.

Applicants submit that for at least this reason, independent claims 126, 128, and 179, and claims dependent therefrom are patentable.

### CONCLUSION

In light of the foregoing, Applicants respectfully submit that all claims are now in condition for allowance.

If the Examiner believes that a telephone conversation with Applicants' attorney would expedite allowance of this application, the Examiner is cordially invited to call the undersigned attorney at (617)570-1806.

Applicants believe that no fee is necessitated by the filing of this amendment. However, if any fee is due, please charge said fee occasioned by this paper to our Deposit Account No. 07-1700.

Respectfully submitted,

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Reg. No. 44,381

Tel. No.: (617) 570-1806  
Fax No.: (617) 523-1231

NT C. G.  
Natasha C. Us  
Attorney for the Applicants  
Goodwin | Procter LLP  
Exchange Place  
Boston, Massachusetts 02109